

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT
OF PLAINTIFF SKATTEFORVALTNINGEN'S MOTION *IN LIMINE*
TO PRECLUDE THE IRS EXAMINATION OF THE RJM CAPITAL PENSION PLAN**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the

State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen (“SKAT”) in these actions. I am fully familiar with the matters set forth in this declaration.
2. I submit this declaration in support of SKAT’s Motion *in Limine* to Preclude the IRS Examination of the RJM Capital Pension Plan.

3. Attached hereto as Exhibit 1 is a true and correct copy of the amended complaint in *Skatteforvaltningen v. RJM Capital Pension Plan* (No. 19-cv-01898).

4. Attached hereto as Exhibit 2 is a true and correct copy of Bates-stamped document WH_MDL_00356182 produced by the Markowitz defendants in this litigation, which appears to be a letter and attachments from Amy Null (WilmerHale) to Sharon Petshaft (Internal Revenue Service (“IRS”)), dated May 8, 2018.

5. Attached hereto as Exhibit 3 is a true and correct copy of Bates-stamped document WH_MDL_00356533 produced by the Markowitz defendants in this litigation, which appears to be the Form 5500-EZ for the RJM Capital Pension Plan for year 2016.

6. Attached hereto as Exhibit 4 is a true and correct copy of Bates-stamped document WH_MDL_00356591 produced by the Markowitz defendants in this litigation, which appears to be a faxed document from Sharon Petshaft (IRS) to Amy Null (WilmerHale), dated May 22, 2018.

7. Attached hereto as Exhibit 5 is a true and correct copy of Bates-stamped document WH_MDL_00356595 produced by the Markowitz defendants in this litigation, which appears to be a letter from Amy Null (WilmerHale) to Sharon Petshaft (IRS), dated June 26, 2018.

8. Attached hereto as Exhibit 6 is a true and correct copy of Bates-stamped document WH_MDL_00356990 produced by the Markowitz defendants in this litigation, which appears to be a letter and attachment from Amy Null (WilmerHale) to Sharon Petshaft (IRS), dated October 4, 2018.

9. Attached hereto as Exhibit 7 is a true and correct copy of Bates-stamped document WH_MDL_00357011 produced by the Markowitz defendants in this litigation, which

appears to be a letter and attachment from Amy Null (WilmerHale) to Sharon Petshaft (IRS), dated February 25, 2019.

10. Attached hereto as Exhibit 8 is a true and correct copy of Bates-stamped document WH_MDL_00358598 produced by the Markowitz defendants in this litigation, which appears to be a letter from Amy Null (WilmerHale) to Sharon Petshaft (IRS), dated April 3, 2019.

11. Attached hereto as Exhibit 9 is a true and correct copy of Bates-stamped document WH_MDL_00358600 produced by the Markowitz defendants in this litigation, which appears to be a letter and attachment from Amy Null (WilmerHale) to Sharon Petshaft (IRS), dated April 9, 2019.

12. Attached hereto as Exhibit 10 is a true and correct copy of Bates-stamped document WH_MDL_00358606 produced by the Markowitz defendants in this litigation, which appears to be a letter and attachment from Catherine Jones (IRS) to Amy Null (WilmerHale), dated February 3, 2020.

13. Attached hereto as Exhibit 11 is a true and correct copy of excerpts of the Expert Report of C. Frederick Reish, dated December 31, 2021.

14. Attached hereto as Exhibit 12 is a true and correct copy of excerpts of the Reply Expert Report of C. Frederick Reish, dated February 28, 2022.

15. Attached hereto as Exhibit 13 is a true and correct copy of excerpts of the transcript of the deposition of C. Frederick Reish, dated March 25, 2022.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
August 15, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein